File No. 168 of 1931.

Collection No.

19

Resident's Office,

Bangalore.

Pg 56

Pros. / Serial Nos. 1--12.

Subject.

Audit of educational grants paid to schools in the Civil and Military Station of Bangalore during 1930-31.

Previous References.

Later References.

L.C. 342/33.
895/1934
1106/35
1403/37

NOTES AND PRECIS.

S N 1 (A)

Letter No.Bang.Audits.1165, dated the 26th March, 1931, from the Accountant-General and Director of Audit, Madras.

(1)

A copy of P.U.C. may be forwarded to the Inspector of Schools and he may be asked to give the necessary facilities and place at the disposal of the audit staff at Bangalore the original records relating to the sanctions to Educational grants as and when the Audit Officer asks for them.

Draft submitted.

P.V. Krishnaswamy
8.4.31

(2)

10.4.31

13/4

Resident

14/4

13.4

S N 2 (B)

Issued No.2824, dated 18-4-1931.

S N 3
P.U.C

(3)

Pllys A & B

Endorsement No.Bang.Audits.3-14-446-1, dated the 26th August, 1931, from the Audit Officer, Experiments, Bangalore

Please see S N 1 and 2.

A communication from the Inspector of Schools may be awaited.

P.V. Krishnaswamy
28.9.31.

2879
30.9.31

S N 4
P.U.C

(4)

Pllys A, B, T

Pllys T

Letter No.3469/6-31, dated the 5th October 1931, from the Inspector of Schools, Coorg and Bangalore.

Please see S N 1 to 3.

The result of the test check of some of the grants paid to the educational institutions in the Civil and Military Station of Bangalore during 1930-31 is at S N 3 and the Inspector's reply to the points raised by the Audit Officer is given in P.U.C.

(5)

Pllys A

The scope of audit is stated in the Accountant-Genera and Director of Audit's letter at S N 1.

Para I(ii) of the Audit Officer's report.

(6)

Pllys X/2

The Inspector may be asked to keep in his office a record of the average daily attendance of pupils and of the number of school meetings to show that the requirements of rules 23 and 24 of the Grant-in-Aid Code for Indian Schools have been fulfilled by the schools concerned.

Para I(iii) of the report.

(7)

S.N 2/a
271/31

Teaching grants to Secondary Schools will, with effect from 1-4-1932, be according to the proposed rules 32 and 35 of the Grant-in-Aid Code. Meanwhile the existing procedure might continue.

Para II of the report.

(8)

Pllys X/1

Teaching grants to elementary schools are sanctioned by the Inspector. He has power under rule 16 to increase up

up to a limit of 100 per cent the grant payable under rule 15A. Wherever such increases are given, the Inspector may be asked to record reasons.

He may also be asked to see that the omission to obtain the signature of the Correspondent to the financial returns and the omission to enter the total number of pupils in the statement in Appendix C at the time of the annual inspection are not allowed to recur in future.

Para III of the report.

Rule 15(ii) of the Grant-in-Aid Code contemplates grants towards the cost of carts for the conveyance of children to and from the school. But cart hire for gosha teachers as well has been claimed in past years and sanctioned.

The Inspector says that gosha teachers are hard to get and that it would not be reasonable to expect them to meet the cost of their conveyances out of their meagre salaries. He therefore suggests that rule 15(ii) may be amended to accord with the existing practice. The Inspector may be asked to furnish a draft amendment.

He may also be asked to see that the Correspondent furnishes in future the actual number of working days for each month in addition to daily rates etc.,.

Para IV of the report.

The payment of actual cost of maintenance of the R.B.A. N.M.'s Industrial School as a grant-in-aid under rule 39 of the Grant-in-Aid Code is correct and it might continue until it is necessary to modify it.

The Inspector may be asked to see that the Industrial School's balance sheet is given separately.

Para V of the report.

The Inspector may be asked to furnish a certificate stating that the grants towards Provident Fund of teachers paid by Government annually are credited by the management to the respective accounts of teachers, that the schools concerned have separate Provident Fund accounts in the Bank and that he has satisfied himself as to the correctness of

th

payments.

Para VI of the report.

If the grants to European Schools are paid as fixed grants under Article 39 of the Code, then there will be no question of the relationship of the grant to income and expenditure of the school as raised by the Audit Officer in para VI of his report.

Considering that the same grants have been given to most of the schools since 1921, the fixed grants to be payable under Article 39 for the next three years may be reassessed during 1931-32 and then in 1934-35 as suggested by the Inspector of Schools.

Para VII of the report.

The Inspector may be asked to observe the Audit Officer's suggestions.

Para VIII(i) of the report.

Rule 43(iii) of the Grant-in-Aid Code quoted by the Audit Officer has been amended and under amended rule 43(iii)(i) the school managers may, with the approval of the Resident, make their own arrangements for carrying out the building work. The Inspector may be asked to see, in future, that the Engineer's certificate under rule 44(i) is obtained in the prescribed form.

Para VIII(ii) of the report.

A further communication from the Inspector of Schools may be awaited.

If approved, orders may issue on the above lines.

Two drafts submitted for approval.

P.V. Krishnaswamy
26.10.31.

To the Inspector of Schools, Coorg and Bangalore, U.O.

D.O. No. 8288
D/17th Nov. 1931
(17)

Please see from para 3 of these notes. I have been through this file with the Inspector of Schools and impressed upon him the necessity of very careful scrutiny not only of the grants we give to aided schools but of seeing that they conform to the rules. We have also been through the Audit Officer's check on which draft No.1 is largely based.

The Inspecting Officer agrees that in the past things have been allowed to get slack in his Department. I do not know whether it is fair to attribute this to the fact that Yates was here for too long a period, but undoubtedly 15 years is a long time.

One thing that will help us is that the Inspecting Officer is bringing the Grant-in-Aid Code up to date and in doing so closely following the lines of Madras. A perusal of the Code which is dated 1914 will show that with the numerous amendments that have been issued it is a difficult and untidy book to follow, but I believe he will give us an up-to-date book very shortly.

The drafts below may issue ?

Resident.

S N 5 and 6

Issued Nos. 8506 and 8507, dated the 26th November 1931.

S N 7
P.U.C
(18)
in Collection T

Endorsement No.3943/6/31, dated the 26th October 1931, from the Inspector of Schools, Coorg and Bangalore.

Please see S N 3 to 5.

The P.U.C. may be filed.

THE PAY & ACCOUNTS OFFICE No ... 17 DEC. 1931 14 BANGALORE

P.V. Krishnamurthy
26-11-31.

27/11

28.XI.31

Secy.

S N 8
P.U.C
(11)
Mas S T & U

Letter No.O.A.Bang.3-14-2376/31-32, dated the 8th/9th December 1931, from the Accountant-General, Madras.

Please see S N 4 and 5.

Draft submitted. [The portions sidelined in red in S.N.4 may not be very agreeable to the A.G.]

P.V. Krishnamurthy
11-12-31.

14/12

Secy.
(20)

Do you see any harm in this?

14/12

F.A.

U.O.No. 9007
16th December 1931.

(21)

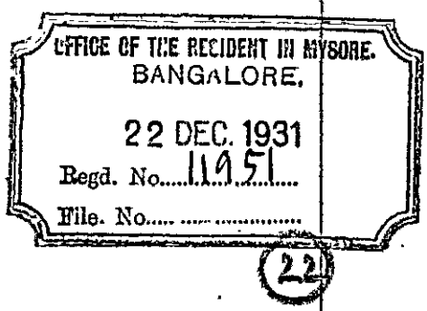
I do not see any harm at all in the portions of the Inspector's letter side lined by the Superintendent of the Secretary's office. On the other hand, I hope that they may be of some educational value to the Account ant General.

The Accountant General is asking for a copy of

a letter not intended for him, and he should be prepared to see himself as others see him.

Skumaraswamy
19/12/31

The Secretary to the Hon'ble the Resident in Mysore, B'lore
U.O.No. 43, dated 19th December 1931.



Please see from para 20 of these notes.

Draft may now issue?

P.V. Krishnaswamy
2.1.32.

S N 9

Issued No.549, dated the 22nd January 1932.

(Notes on Sls. 10 & 11 in next page)

S N 12

Endorsement No.O.A.Bang.Audits 3-14-2876, dated the 10th March 1932, from the Examiner, O.A.D., Office of the Accountant-General, Madras.

Please see S N 3/a and 5.

The P.U.C. may be filed.

P.V. Krishnaswamy
30.3.32.

S N 10

Letter No.4446/6-31, dated the 11th December 1931, from the Inspector of Schools, Coorg and Bangalore.

Please see S N 6.

In accordance with S N 314 257/96, the Accountant-General, Madras, may be consulted.

Draft submitted.

P.V. Krishnamurthy

16.1.32.

19.1.32

S N 11

Issued No.577, dated the 23rd January 1932.

(For notes on S.N. 12 please see next page)

6/9/34.

CORRESPONDENCE.

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters above the number as given opposite, may be quoted. The communications should be addressed to—

THE ACCOUNTANT-GENERAL,
Post Box No. 801,
MADRAS, E.

OFFICE OF THE ACCOUNTANT-GENERAL, MADRAS,

Fort St. George, the 26th *of* March *1931.*

No. Bang. Audits. 1165

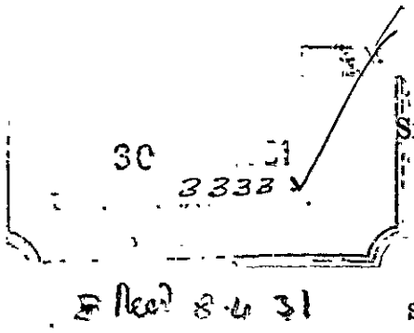
FROM

L.B. Ward, Esq.,
~~THE~~ ACCOUNTANT-GENERAL,
& Director of Audit,
MADRAS,

To

The Secretary to the Hon'ble the
Resident in Mysore,
Bangalore.

ENCLOSURES.



Rec'd 8-4-31

Subject: Audit of sanctions to Grants-in-aid and of expenditure by the grantees therefrom.

SIR,

I have the honour to state that where powers to sanction educational and other grants have been delegated to subordinate authorities, scrutiny by audit of the grants sanctioned by them was so far confined - merely to seeing that the money limits prescribed are not exceeded and that the relevant rules under which the grants are sanctioned are correctly quoted. Taking the case of Educational grants, sanctions may be regulated not only by money limits but also by the amount of income of or expenditure by the grantees or the number of scholars, method of instruction and the like, and it has been decided by the Auditor-General that in addition to audit of sanctions with reference to money limits and the relevant rules under which they are sanctioned, audit officers should, where possible, apply a test audit to check the fulfilment of the prescribed conditions in individual cases and generally scrutinise the methods by which the sanctioning authority satisfies itself of such fulfilment. Again, in certain cases conditions are attached for the utilisation of a grant by the grantee and these usually

take the shape of specification of the particular object on or the time within which the money must be spent, and it has been decided that whatever be the nature of the conditions, audit cannot be completely divested of responsibility for seeing that they are fulfilled. Accordingly in addition to accepting, where necessary, statements and certificates of the Administrative Government authorities that the conditions have been fulfilled, audit officers are required to conduct a test check where possible, this check being extended even to examining the adequacy of the procedure observed by the sanctioning authority for obtaining the assurance whereon his statements or certificates are based.

2. It is proposed, therefore, to conduct, in the first instance, a test-check of a few sanctions accorded by the Educational authorities in Bangalore during 1930-31 with reference to the original records available in the office of the Inspector and the Sub Assistant Inspector of Schools. The other classes of grants will be taken up for audit later on.

3. I request that instructions may kindly be issued to the Inspector of Schools to give the necessary facilities and place at the disposal of the audit staff at Bangalore the original records relating to the sanctions to Educational grants, a list of which will be separately sent to him, and the Audit Officer, Bangalore informed of the same as early as possible.

I have the honour to be,

Sir,

Your obedient servant,

Director of Audit.

DEPARTMENT.

BRANCH.

File No. 168/1931

Serial No 2

Draft Letter / Memorandum / Telegram

Class for telegrams — Ordinary / Express / Urgent* / Priority / Clear Line† — *Only for Foreign Telegrams. †Not for Foreign Telegrams.

	To be issued on	Issued on
1st Reminder		
2nd Reminder		
3rd Reminder		

Heading :

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures 1 each to S.N.-1 Resp ops. & Audit Offs Expts. B'lore only. PMC

(Code word for telegrams.)

No. 2824 Dated 18th April 1931.

From

The Secretary to the Resident.

To

The Inspector of Schools,
Coorg and Bangalore.

Audit of sanctions to Grants-in-aid and of expenditure by the grantees therefrom.

Sir,

I am directed to forward, for information, a copy of letter No.Bang. Audits.1165, dated the 26th March, 1931, from the Accountant-General, and Director of Audits, Madras, and to request that you will be so good as to give the necessary facilities and place at the disposal of the audit staff at Bangalore the original records relating to the sanctions to Educational grants as and when the Audit Officer asks for them.

I have etc.,

Secretary to the Resident.

Copy forwarded to the Audit Officer, Experiments, Bangalore, for information, with reference to letter from the Accountant-General and Director of Audit, Madras, his letter No.Bang.Audits.1165, dated

Accountant-General and Director of Audit, Madras, No.Bang.Audits.1165,

17/4/31

S. 5.

MGIPC—S1—768(GI)DCF—(G-349)—11-7-29—50,000 Pads. S.N.-1

dated the 26th March, 1931.

P.V. Krishnaswamy

8.4.31.

Bang.Audits. 3-14-446

Office of the Audit Officer,
Experiments,
Mayo Hall, Bangalore.
26th Aug. 1931.

From

The Audit Officer,
Experiments,
Bangalore.

To

The Inspector of Schools,
Civil and Military Station,
Bangalore.

Report on the audit of certain educational grants paid in 1930-31.

Sir,

I have the honour to forward herewith for necessary action, the report setting forth the points arising from the test check of some of the grants of each type paid during 1930-31 to the Educational Institutions in Bangalore. The result of the action taken on the same and the orders of the Hon'ble the Resident thereon may be intimated to me in due course.

2. It seems highly desirable that early action is taken to ensure that the teaching grants paid to the Secondary Schools (Indian) and to the European Schools conform to the rules, which are or may be laid down in future with reference to the proposals made by you, in regard to the assessment and payment of such grants.

3. A copy of this letter together with a copy of the report is being submitted separately to the Secretary to the Hon'ble the Resident, for his information with reference to his letter No.2824/168-1931 dated 18-4-1931 to you.

I have the honour to be,
Sir,
Your obedient servant,

(Sd) K.Krishna Rao,
for Audit Officer.

P.T.O.

No. Baug audit 3-14-446-1 d 26.8.31.

Copy with a copy of the Report forwarded to the Secretary to the Hon'ble the Resident in Mysore, Bangalore for information.

for Audit Officer.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
29 AUG. 1931
Regd. No. 8284
File. No. 168/31

Received on 11-9-31

3/a

Report on the test audit of some Educational Grants paid in 1930-31.

I. Teaching grants to secondary (Indian) Schools.

(i) The grants paid to the following schools were test checked.

(1) R.B.A.N.M. School.

(2) St. Joseph's College.

(3) Good Willk Girls High School.

(ii) It was not possible to see from the statements and papers except indirectly from the fee returns that the conditions regarding average daily attendance and the minimum number of school meeting in the previous year laid down in rules 23 and 24 were fulfilled in these cases. It was stated that these figures are checked at the time of Inspection annually and that a record of them will be kept in the office in future.

(iii) The practice followed in calculating the grants, which is stated to have been inherited from Madras is not in accordance with rules 32 and 33 of the Code and an amendment of the existing rules has been proposed by the Inspector in his letter No.1643/4-24 dated 12-6-1931 to the Secretary to the Resident.

It is observed that in these rules also provision is made for the payment

S.IV-2/a 271/31 (J)

payment of additional grants (proposed rule 35 (2)). It is suggested that where additional grants are sanctioned, the exceptional circumstances necessitating them may be recorded in the sanctioning orders themselves.

II. Teaching Grant to Elementary (Indian) Schools.

(i) The grants paid to the following schools ~~was~~ were test checked:--

(1) R.B.N.M's Thirukulathar's School, Ulsoor.

(2) Rajamma Thambu Chetty Girls' School, Cleveland Town.

(3) St. Paul's Elementary School, Old Poor House Road.

(4) Islamiah Madrazi Niswan.

(ii) Grants were generally fixed at the rates prescribed in rule 15 A of the grant in aid Code based on the qualifications of teachers and expenditure on menial servants: and increases not exceeding 50 per cent of the grant arrived at as above, recommended by the Sub Assistant Inspector of Schools, were approved by the Inspector of Schools in some cases. No reasons for the increases were however assigned with reference to sub paragraph 2 of Rule 16 of the Code. It is desirable that the reasons for increases over the allotted grant are recorded in the statements themselves in future so that it can be seen in audit

audit that the conditions necessary for the payment of additional grants as laid down in the sub paragraphs to paragraph 16 of the Grant-in-aid are satisfied in such cases.

(iii) In the case of R.Thambuchetty School, the limitation imposed on the strength of the teaching staff for purposes of calculation of grants viz. 1 teacher for 25 pupils or in special cases 1 teacher for 20 pupils does not appear to have been applied in working out the grant as shown below:

Grant calculated by S.A.Inspector.

1 Part time for 1 year at Rs.240	120	0	0
6 for 1 year each at Rs.192/-	1152	0	0
1 for 5 months at Rs.144/-	60	0	0
2 for 1 year at Rs.96/-	192	0	0
1 for 3 months at Rs.96/-	24	0	0
2 Halftime for 1 year each at Rs.96/-	96	0	0
Peons etc.	48	0	0
	Rs.1692	0	0

The maximum number of teachers on which the grants may be calculated would be, with reference to the number of pupils on the rolls at the date of application (viz. 158), ordinarily 158/25 or 8; specially 158/20 or 8. but the actual number taken into account is more.

Moreover

Moreover, in regard to the six teachers of Elementary Higher Grade at Rs.192/- shown above, the statement furnished by the correspondence shows only 5 teachers for the full year and 1 teacher for 11 months and five days. A proportionate reduction for 1 teacher for 25 days should have been allowed.

This amount of Rs.1,692/- referred to above was increased to Rs.2250/- with no reason for the increase. If the 33 per cent increase was as presumed sanctioned on account of efficiency under Rule 16 then it should be calculated on the number of trained or untrained teachers not exceeding the maximum ~~prescribed~~ permissible viz. at 1 teacher for every 25 or 20 pupils as the case may be.

There appears therefore to have been an excess payment in this case due to the calculation of the grant on a larger number of teachers than allowed by Rule 15 A and also due to the increase under Rule 16 being allowed on this enhanced grant. The Inspector has, however, explained that the grant has ~~been~~ made allowances for those who acted in leave vacancies and in the case of higher Elementary Schools for Girls like this, the Code allows far greater concessions than have been recommended viz., a 100 per cent

increase

increase and the increased grants paid cannot be said to have been too generous. Rule 15 of the Code does not however specify that allowance should be made for extra cost incurred in leave arrangements though it may be a reasonable ground for the increase of the grant provided the other conditions laid down are fulfilled. It was also noticed that the statement prescribed in Rule 21-App.C. was not signed by the correspondent of the Rajamma Thambuchetty School. It was explained that the financial returns of some of the Elementary Schools are compiled by the Subassistant Agents as the correspondents are too ignorant. In such cases the departmental officers may be asked to certify to the correctness of the statements and to the effect that the details have been accepted by the correspondents.

(iv) The total number of pupils on rolls in the Islamiah Madrazi Niswan- Cookburn Road was not furnished in the statement in App.C. As the grant is based on the number of teachers which in turn depends on the number of pupils, this information should invariably be furnished by the correspondent for verification by the Inspecting Officer during his inspection.

III. Carthire grant under Rule 15 (ii) or the

the Grant in Aid Code for Indian Schools.

The grant paid to the Church of England Zenana Mission Girls' School, Thimmiah Road, was checked. The Hon'ble the Resident in his proceedings 974/10-2-1931 sanctioned a 1/3rd grant of Rs.260-12-0 to this school. The following details are furnished in the statement of expenditure for the year ending 31-3-1930.

1 cart	Rs.	238	10 0
1 cart		238	10 0
1 Jutka		275	0 0
	Rs.	752	4 0

Though the certificate furnished at foot of this statement refers to hire of carts exclusively for the benefit of Gosha children, the jutka was hired for the Gosha teachers at Rs.25/- per mensem (as recorded in the statement itself).

Rule 15 (ii) of the Grant-in-aid code sanctions the meeting of the cost of carts engaged for the conveyance of children. The propriety of admitting the expenditure towards the hire of carts for Gosha teachers is not therefore apparent and a sum of Rs.91 2/3 paid on this account seems inadmissible.

It is stated in the statement of expenditure that a flat rate of

Rs.1-4-0

Rs.1-4-0 per cart for each working day was paid. The manager of the school may in future be asked to furnish in the statement the actual number of working days for each month in addition to the daily rates at which payments were made so that the total expenditure given in the statement may be checked.

Payee's receipts for the payments made to the two carts and one jutka for each month were not produced for check during audit and the grantee's expenditure could not therefore be verified.

IV. Grant for Special Education under Rule 39 of the Grant in aid Code for Indian Schools.

The grant of Rs.4178/- to the Secretary R.B.N.M. Educational Charities for the upkeep of the Industrial School during 1930-31 was checked. The application for the grant was not in the prescribed form (Appendix j) of the code. A fixed grant of Rs.4200/- appears to have been annually made in the past and it is only since 1928-29 the surplus balance of the school is being adjusted from the grant payable next year. For instance the balance

of Rs.22/-

of Rs.22/- for the year 1929-30 has been adjusted in the grant for 1930-31 and only Rs.4178/- has been sanctioned by the Inspector.

-S.N. 98
242/20
(E)

The financial statement sent by the school authorities did not bear a certificate from an authorised auditor that the accounts of the school for the year were audited and that the receipts and expenditure in the statement are correctly stated and supported by proper vouchers. It was explained that an auditor deputed every year by the Comptroller in Mysore audits the accounts of all schools under the R.B.A.N.M. Charities and that he will be asked to give an individual certificate to the balance sheet of this school in future.

In the absence of information as to the circumstances and conditions under which the grant was originally sanctioned, no useful check as to how the grant was utilised by the grantee could be done. It may be stated whether the grant was fixed by the Resident under Rule 39 and whether any conditions regarding how the grant should be utilised have been imposed.

May X/5

V. Provident Fund for Teachers under Rule 60 and 61 of the Code for Indian School:-

Grant of Rs.502-4-0 paid to the R.B.A.N.M. High School for 1929-30 was checked with reference to the statement showing the names and pay of teachers, the amount contributed by them and by the management. The statement was checked with that of the previous year to see whether any old name is omitted and if so whether in such case the contribution made by Government in previous years is refundable. There was no information as to whether the amounts paid by Government were credited to the respective accounts of the teachers concerned and how the Inspecting Officer satisfied himself about the utilisation of the grant. It was suggested to the Inspector that in future a certificate may be furnished by him that the amounts paid by ~~him~~ Government in the previous year were credited then and there to the respective accounts of the teachers. The Inspector states that action has already been taken by him and that a certificate will be furnished in future stating

stating that all schools have separate Provident Fund accounts in the Bank and that the ~~xxxxxxxxxxxxxx~~ Inspector of Schools has examined the Bank books and satisfied himself as to the correctness of the payments.

VI. Ordinary and Supplementary grants under articles 37 and 38 of the grant-in-aid Code for European Schools.

These grants were checked to see whether the schools held 360 full school meetings during the Calendar year (article 34 of the Code) and whether the sanction given was in accordance with the scale in Rule 37. As the grants are based on the number of scholars in ordinary attendance in each section, the Inspector calculates the admissible grant on the data regarding the same furnished by the correspondents of the schools. There is no record of verification of this basic data by the Inspector though it is stated that test checks of the figures are made at the annual inspection of the school.

The financial statement of the previous year, on which the grants are based, showing the income and expenditure with the certificate of an auditor furnished by the schools were gone through. Some of the grants sanctioned by the Hon'ble the Resident

in

S. R. 3
276/30
(F)

in his proceedings 8447 dated 6-11-1930 were examined in the light of the following interpretation of articles 37, 38 and 39. It may be mentioned that though the sanction in the proceedings referred to above quoted all these three articles, the wording of article 39 prohibits its application to cases where sanctions are accorded under the previous two articles.

Rule 37 fixes the scales of ordinary grants. The ordinary grant so worked out should not exceed the income of the school from all sources other than Government grants (Vide Rule 29).

Rule 38 authorises the payment of a supplementary grant to any school for the efficient maintenance of which the ordinary grants are not sufficient.

This would seem to imply that where the admissible expenditure for the efficient maintenance of the school after deducting the Government grant is covered by the income excluding grants, no supplementary grant would be admissible.

The statement attached shows the grants paid and the grants actually admissible according to the above view, in the cases test checked taking the figure worked out by the Inspector's Office to be correct, in the absence of definite

definite instructions in the Code, in regard to the items of admissible expenditure.

The grant statement prepared to enable the department to fix the grant is said to be prepared on the model adopted in Madras. In calculating the income of the School boarding fees are excluded from the receipts shown in the financial statement. For the purpose of expenditure the boarding charges are omitted and only certain items are treated as admissible expenditure. This admissible expenditure, for purposes of comparison with the Income of the School is arrived at by deducting from the expenditure the ordinary grant which is paid for the expenditure on objects for which Government grants are not separately paid or in other words the Admissible expenditure is the expenditure by the management of the school less expenditure equalling the ordinary grant which is guaranteed by the Code.

Taking the Bishop's Cotton Girls High School, for example, the income of the school for 1929-30 less Government grants is Rs.19,647. The actual expenditure on recognised

items

items in the financial statement is Rs.27,071. The admissible expenditure arrived at in this case is Rs.18,859/- (i.e. Rs.27,071 minus grant paid in 1929-30 viz. Rs.8,212). The grant payable during 1930-31 under the scale in article 37 is Rs.7,783/- which will represent the expenditure guaranteed by the code for 1930-31. In this case the ordinary grant of Rs.7,783/- would have been sufficient to meet the deficit of Rs.6,995/- between the admissible expenditure and the income as shown below.

Admissible Expenditure	Rs.18,859
Add guaranteed expenditure under Rule 37.	7,783
Total	26,642
Income	19,647
Deficit	6,995

But a grant of Rs.8495 involving an excess of Rs.712 has been paid. The excess was apparently allowed under Rule 38 which does not seem to be applicable in this case. Supplementary grants should it seems be just sufficient to maintain the school efficiently.

(ii) Some of the points observed in the scrutiny of the financial statements are given below:--

1. Bishop Cotton Girls' School.

The following items are included in the permissible expenditure calculated from the financial statement.

Barton scholarship & Piano fund invested	1442	13	10
Cooking class recoverable.	110	0	0
Sundries recoverable	1305	3	0
	2858	0	10

The propriety of treating them as the admissible expenditure of the institution may be explained.

2. Baldwin Girls' School.

Lighting charges of Rs.750-15-0 and miscellaneous charges of Rs.2442-3-1 (both amounting to Rs.3193-2-1) are eliminated from the Permissible expenditure. Information may kindly be furnished whether they come under the category of "Charges on objects from which Government grants are paid" and if so the grant if any paid on this account and the authority under which it was paid may be pointed out. If no grant has been paid on this account and the items are to be taken into account for the purpose of Expenditure, the excess payment shown in the statement attached might not arise.

3. Wesleyn English Girls' School.

For the purpose of income, boarding fees and Government grants alone are required to be eliminated (Vide note to article 29 and the note under App.I).

Information may be furnished why the municipal grant of Rs.480/- shown in the annual financial statement for the year ending 31-3-1931 has been excluded.

VII. Boarding Grants.

(i) Boarding grants paid to the Weslyan English School, St. Agnes School and St. Patrick's Poor School and Orphanage were test checked. It was seen that (1) Certificates of destitution from the magistrate of the District to which the child belongs were produced. (2) No boy or girl over the ages of 16 or 18 respectively were given the grants. (3) No pupil reading beyond standard VII was admitted to aid without the special sanction of the Hon'ble the Resident. (4) the management certified that no claim was made for military opphans for whom special military allowances are given.

The application form for grant provides for furnishing of certificate by the management in respect of the conditions (3) and (4) mentioned above

(ii). Under Rule 42 of the code for European schools, boarding charges etc., on behalf of pupils from Coorg should be recovered from the Coorg administration. As there is no information in the application whether there are pupils from Coorg in respect of whom charges are paid by M.A.T. revenues, it is suggested that a suitable certificate to satisfy this condition may also be embodied in the application.

(iii). To scrutinise whether the condition in Rule 41(b) regarding age of the boy or girl has been strictly observed it is necessary that a note is made in the statement itself against the names of pupils to whom grants have not been sanctioned. This is necessary as the boarding grants are sanctioned subject to budget provision for amounts less than the claim made in the applications, and as it is, there is no indication as to the particular students to whom the grants have been sanctioned.

III. BUILDING GRANTS.

Points noticed in the test check of certain grants are given below:--

S N 34.
204/03
(G)

(i). 2/3rds grant of Rs.2,446/- to the Rajamma Thambuchetty Girls' School for repairs and improvement of the School building:--

There was no information that the work was carried out under the supervision of the Engineer as required in Rule 43(iii) of the Code of Indian Schools. The completion certificate was, however, furnished by the Engineer but this was not in the prescribed form in Appendix L.

(ii). Grant for the construction of building for Q.V.O. Madras Sappers and Miners Boy's School:--

17/1916
(H)

In the sanction for the payment of the 1st instalment of Rs.5,000/- accorded in Inspector's memo 426/3-26 dated 18th February 1930, the Commandant, Q.V.O's letter is read as forwarding a certificate that materials to the value of Rs.5,000/- have been purchased. The bill submitted in letter 366/664 dated 10th February 1930 from the Commandant, Q.V.O is as follows:--

Timber valued Rs. 3,000/- purchased and in store.

Other stock to the value of Rs.2000 is on order and will have to be paid before 31-3-1930.

The payment of the entire advance of Rs. 5,000/- applied for was not in order

order in view of the fact that expenditure to an extent of Rs.2,000/ out of the Rs. 5,000/- had not been incurred by the school authorities and the goods had not been received at the time by them.

S.N 54
17/16
(J)

Again for the second payment authorised in Inspector's memo 293/3-26 dated 30th January 1931, the bill for Rs. 5,000/- reads as follows:--

A. Work executed. B. Materials on Site.	5,000/-

A certificate has been furnished by the Municipal Engineer on 31st July 1931 that the value of work carried out to date including value of materials collected is more than Rs.10,000/- but no vouchers are forthcoming. The Inspector explained that no vouchers are available as the work was done by the Sappers using Army materials but that he was asking the Correspondents if vouchers can not, in fact, be produced. The result of the enquiry is awaited.

B/c.

for AUDIT OFFICER.

E.T.K.

Name of School.	Income excluding Government grants.	Admissible expenditure arrived at by deducting the ordinary grants paid for expenditure on objects for which Govt. grants are not paid.	Ordinary grants worked out under Rule 37.	Grants recommended by Inspector and sanctioned.			Amount admissible under rule 37 and 38 read together.	Difference. excess paid.
				Ordinary.	Special.	Total.		
1.	2.	3.	4.	5.	6.	7.	8.	9.
St. Joseph's European High School.	24,714.	30,347.	11,479.	13,300.	6,000.	19,300.	17,112.	2,188.
Bishop Cotton Boy's School.	54,228.	45,577.	8,949.	11,000.	5,400.	16,400.	8,949.	7,451.
Baldwin Boys' High School.	16,398.	18,930.	4,367.	4,878.	2,100.	6,978.	6,899.	79.
Bishop Cotton Girls' High School.	19,647.	18,859.	7,783.	6,495.	2,000.	8,495.	7,783.	712.
Baldwin Girls' High School.	13,326.	13,046.	3,388.	3,602.	1,600.	5,202.	3,388.	1,814.
Wesleyn English - Girls' Day School.	1,631.	1,156.	1,012.	1,078.	360.	1,438.	1,012.	426.

E.T.K.

I. St. Joseph's European High School.

1.	Income as per the financial statement.	43,364	0	0.	Expenditure as per the financial statement excluding charges on objects for which Government grants are paid.	48,997	0 0.
2.	Deduct Government grants. 37 38	18,650	0	0.	Deduct ordinary grants paid for expenditure on objects for which Government grants are not paid.	18,650	0 0.
3.	Income from sources other than Government grants.	24,714	0	0.	Admissible expenditure to be met by income.	30,347	0 0.
4.	Receipt by ordinary grant guaranteed by Rule 37 for expenditure.	11,479	0	0.	Expenditure met by Government as ordinary grant under Rule 37.	11,479	0 0.
5.	Total Income.	36,193	0	0.	Maximum admissible expenditure. ...	41,826	0 0.
6.	Supplementary grant admissible under Rule 38 to make good the deficit as ordinary grants under Rule 37 are not sufficient.	5,633	0	0.			
		41,826	0	0.			

					Grant Payable.		
	Grant paid.	Rs. 19,300	0	0.	(a) Ordinary grant Rule 37.	11,479	0 0.
	Payable.	Rs. 17,112	0	0.	(b). Supplementary grant Rule 38.	5,633	0 0.
	Excess.	2,188	0	0.		17,112	0 0.

II. Bishop Cotton Boys' School.

1. Income as per statement.	...	70,081	0	0.	Expenditure excluding charges ~~etc.,~~ on objects ~~as above~~ for which Govt grants are paid	61,430	0	0.
2. Deduct Government Grants.	...	15,853	0	0.	Deduct Ordinary grants paid.	15,853	0	0.
3. Income from sources other than Government grants.		54,228	0	0.	Admissible expenditure. ... ✓	45,577	0	0.
4. Receipt under Rule 37.	...	8,949	0	0.	Expenditure to be met by ordinary grant.	8,949	0	0.
5. Total Income.	...	63,177	0	0.	Maximum admissible expenditure.	54,526	0	0.

No necessity for Rule 38 as ordinary grants are sufficient.

Paid Rs.	...	16,400	0 0.
Payable only		8,949	0 0.
Excess.		7,451	0 0.

III. Baldwin Boys' High School.

1. Income as per financial statement.		23,143	0 0.	Expenditure as per statement excluding charges for which Government grants are paid.		25,675	0 0.
2. Deduct Government Grants.	...	6,745	0 0.	Deduct Ordinary grants.	...	6,745	0 0.
3. Income from sources other than Government grants.	...	16,398	0 0.	Admissible expenditure.	...	18,930	0 0.
4. Receipt by Ordinary Grant Rule 37.		4,367	0 0.	Expenditure met under Rule 37.	...	4,367	0 0.
5. Total Income.	...	20,765	0 0.	Maximum admissible expenditure.	...	23,297	0 0.
6. Supplementary grant admissible under rule 38.		2,532	0 0.				

Original grant. 4,367/-

Suppl. grant. 2,532/-

Rs. 6,899/-

Amount Paid. Rs. 6,978 0 0.

Payable. Rs. 6,899 0 0.

Excess. Rs. 79 0 0.

IV. Sacred Heart European Girls' High School.

1. Income as per statement.	21,258 0 0.	Expenditure as per statement. (excluding ~~as above~~ Charges for which Govt grants are paid.		31,212 0 0.
2. Deduct Government Grants.	9,387 0 0.	Deduct Original grants.	...	9,387 0 0.
3. Income from sources other than Government grants.	11,871 0 0.	Admissible expenditure.	...	21,825 0 0.
4. Receipt by ~~Original~~ ordinary grant. Rule 37.	3,586 0 0.	Expenditure met under Rule 37.	...	3,586 0 0.
5. Total Income. ...	15,457 0 0.	Maximum Admissible Expenditure.	...	25,411 0 0.
6. Supplementary grant admissible under Rule 38.	9,954 0 0.			

Original Grant. 3,586/-
Suppl. grant. 9,954/- } Payable.

Paid. Rs. 9,711/-

The amount paid is less than the amount payable.

SK

V. Bishop Cotton Girls' High School.

1. Income as per financial statement.		27,859	0	0.	Expenditure as per statement excluding certain charges for which grants paid by Government.		27,071	0	0.
2. Deduct Government grants.	...	8,212	0	0.	Deduct ordinary grants.	...	8,212	0	0.
3. Income from sources other than Government grants.		19,647	0	0.	Admissible expenditure.	...	18,659	0	0.
4. Receipts by ~~original~~ ordinary grants. Rule 37.		7,783	0	0.	Expenditure met under Rule 37.	...	7,783	0	0.
5. ~~Final~~ Total. Income.	...	27,430	0	0.	Maximum Admissible expenditure	...	26,642	0	0.
6. Supplementary grant admissible under Rule. 38.		Nil.							
Amount Paid.	...	8,495	0	0.					
Payable.	...	7,783	0	0.					
Excess paid.		712	0	0.					

27859
27071
788

VI. Baldwin Girls' High School.

1. Income as ~~above~~ per Financial Statement. ...	18,377	0	0.	Expenditure as ~~above~~ per Statement. excluding establishment charges for which funds are paid by Govt. ...	18,097	0	0.
2. Deduct Government grants. ...	5,051	0	0.	Deduct Ordinary grant. ...	5,051.	0	0.
3. Income from sources other than Government grants.	13,326	0	0.	Admissible Expenditure. ...	13,046	0	0.
4. Receipts by Original grants Rule 37.	3,388	0	0.	Expenditure met under Rule 37. ...	3,388	0	0.
5. Total Income. ...	16,714	0	0.	Maximum Admissible expenditure. ...	16,434	0	0.

6. ~~Supply~~ Supplementary grant admissible under Rule 38. Nil.

Amount Paid. ...	5,202	0	0.
Payable. ...	3,388	0	0.
Excess paid. Rs.	1,814	0	0.

VII St. Francis Xavier G.H. School.

1. Income as per statement. ...	11,921	0	0.	Expenditure as per statement excluding charges as on previous page.	16,723	0	0.
2. Deduct Government grants. ...	5,164	0	0.	Deduct ordinary grants. ...	5,164	0	0.
3. Income from sources other than Government grants. ...	6,757	0	0.	Admissible expenditure. ...	11,559	0	0.
4. Receipt by ~~original~~ ordinary grant, Rule 37. ...	5,451	0	0.	Expenditure met under Rule 37.	5,451	0	0.
5. Total Income. ...	12,208	0	0.	Maximum Admissible Expenditure.	17,010	0	0.
6. Supplementary grant admissible under Rule 38.	4,802	0	0.				

Grant Payable. Ordinary. Rs. 5,451 0 0.

Supplementary grant. 4,802 0 0.

10,253 0 0.

Paid Rs. 5,354 less than admissible.

VIII. Wesleyn English Girls' Day School.

1. Income as per statement.	...	3,069	0	0.	Expenditure as per statement excluding charges as in previous cases.	2,594	0	0.
2. Deduct Government grants.	...	1,438	0	0.	Deduct orginary grants. ...	1,438	0	0.
3. Income from sources other than Government grants.	...	1,631	0	0.	Admissible expenditure. ...	1,156	0	0.
4. Receipts by ~~Original~~ ordinary grant. Rule 37.	...	1,012	0	0.	Expenditure met under Rule 37. ...	1,012	0	0.
5. Total Income.	...	2,643	0	0.	Maximum Admissible expenditure. ...	2,168	0	0.

6. Supplementary grant admissible under Rule 38. Nil.

Amount paid.	1,438	0	0.
Payable.	1,012	0	0.
Excess paid.	426	0	0.

E.T.K.

C.F. 81.

4

EDUCATIONAL DEPARTMENT.

In future letters, please quote No. 34616-31 dated and short title*

Rec'd ___ Enclosures ___

Reg'd ___ Spare copies ___

All communications to be addressed to the official address and not by name.

Dated the 5th Oct., 1931.

FROM

F.F.C. Edmonds Esq., M.A., B.Sc.,

Inspector of Schools, Coorg & Bangalore.

To

THE Secretary to the Hon'ble the Resident

in Mysore, Bangalore.

6 OCT 1931
Regd. No. 9502
Fo... 168/1931

SIR,

S.W.3

(T) With reference to No. Bang. 3-14-446, dated 26.8.1931 of the Audit Officer, a copy of which appears to have been sent to you, I have the honour to comment on the Auditor's remarks seriatim:

I. (ii) The purpose of my annual inspections is to see that the schools conform to the rules of the Grant-in-Aid Code. I do not consider it necessary that my work of inspection should be checked by the Audit Officer. The figures in question are examined when I visit the schools and irregularities, if any, are noted in my Reports.

I. (iii) The correspondence on this point seems to have started in 1929 at the instance of the Pay & Accounts Officer. Revised rules have been proposed which have to be sanctioned by Government of India. I agree with the Audit Officer's suggestion. When recommending additional grants, the reasons for the increase will be given.

(J) 1.2/a 271/31

II. (ii) The reasons for increases are always given in the reports of inspection and the increases are fixed after the Sub Assistant Inspector has consulted me. It does not appear reasonable that

the discretion of the Inspectorate should be open to criticism by the Audit Officer on this point.

II. (iii) With regard to the alleged excess payment to the R.T. Chetty School the Sub Assistant Inspector explains that he has calculated the grant on the basis of only 8 full-time teachers as allowed by the rules, but has made allowances for the part-time teachers and for those who acted in leave vacancies also. The school has to pay extra salaries when teachers take leave and the pay of the substitutes might reasonably be taken into account in assessing the grant.

As regards the Audit Officer's contention that the payment was excessive, it may be pointed out that on page 4 of the Grant-in-Aid Code for Indian Schools it is stated that " the sanctioning authority may increase the grant up to 100% in special cases..... in particular such increased grants may be made to Higher Elementary Schools .....and schools for girls". This school is a Higher Elementary school for girls. In recommending an increase of 33% to the school-grant the Sub Assistant Inspector cannot be said to have treated the school too generously. The Code allows far greater concessions than have been given. The intention of the para referred to in the Code, is clearly that special consideration should be shown to the classes of schools referred to. If the grant had been calculated strictly on the basis of 8 teachers, only, but an increase of 100% had been given as would have been permissible, the grant would have been considerably bigger than that actually paid.

With regard to the last ~~para~~ section of this para, the Sub-Asst. Inspector explains that the financial returns of some of the Elementary Schools are compiled by him as some of the Correspondents are too ignorant to prepare them correctly. The Audit Officer's remarks on this point are noted.

Grant to Madrasai Niswan:- The Muhammadan Girls' Schools are inspected by a lady officer deputed from Madras, and she was responsible for the omission. Steps will be taken to prevent such

omissions in future.

Cart Hire Grant to C.E.Z.M. Girls' School, Thimmiah Road:- This is in accordance with the usual practice in past years. The grants have been sanctioned by the Hon'ble the Resident without question. I suggest that the rule be modified to regulate the existing practice and am putting up a proposal to the effect. Gosha teachers are hard to get, and it would not be reasonable, I think, to expect them to meet the cost of their conveyances out of their meagre salaries.

The Audit Officer's instructions regarding a statement to be furnished by the Managers have been noted. With reference to the last para of this section, it may be stated that the payee signs the school acquittance roll. Separate receipts can be taken if necessary.

IV. Grant to R.B.A.N.M's Industrial School:- Since the grant of Rs. 4200/- was first fixed until 1929, Mr. Yates appears to have recommended every year that the School be allowed to keep the surplus balance to buy tools and other equipment. In 1929 the school was deemed to be fully equipped and the surplus balance has been adjusted from the grants paid in the subsequent years. It is the intention to continue this practice.

An Auditor deputed every year by the Mysore Comptroller audits the accounts of all the schools under the R.B.A.N.M's charities. He gives a certificate stating that the accounts of the charities are correct. This certificate I see at the time of my inspection. He will be asked to give an individual certificate to the balance sheet of this school in future.

The grant was first sanctioned in 1922 after proposals for the starting of the school had been put up by Mr. Yates. No conditions were laid down at the time, nor was article 39 quoted. The original grant was for Rs. 1550/- in 1922-23. This was increased to Rs.2880/- during the following year owing to the opening of an additional class. In subsequent years the grant has been fixed at Rs. 4200/- until 1929 when only the actual net cost was paid as explained above. I think this explains the Auditor Officer's point.

V. Provident Fund for Teachers:- Each school maintains a Provident

Fund Register which is examined at the annual inspection of the school. It seems to have been the practice up to last year, for the Provident Fund Accounts to be merged into the General School accounts in some schools. The necessity for keeping a separate Provident Fund Account at the Bank was emphasised at my annual inspection last year. The results of my instructions last year have been investigated at the _____ inspections this year, with the result that one case of irregularity is being dealt with now. This is another instance where I would question the necessity of my certifying to the Audit Officer that I have investigated all the school registers at the time of my inspection. By recommending for sanction payment of certain Provident Fund grants by Government, I imply, ipso facto , that I am satisfied that the Fund has been properly administered during the past year and that the amounts asked for are properly due.

VI. Ordinary and Supplementary grants to European Schools:- It would perhaps clarify the position regarding the grants to European Schools if the following facts are stated:- In general, the same grants have been paid each year since 1921. During the years 1926-29 the grants of certain schools were cut by small amounts to meet the pay of a peripatetic music Instructor. This post was abolished in 1929, and during 1930 the schools were given the grants formerly given. It is to be noted that this variation in the grant was not made in the consideration of the financial position of the schools but to meet a particular charge. The grants to St. John's Middle School and to Clarence School are now more than they were in 1921, as they have, since then, become complete Middle Schools. But the grants to the High Schools and Orphanages have been virtually fixed since 1921. Article 39 of the Code prescribes that grants may be fixed for a term of years, and given under conditions determined by the Local Government. I can find no evidence that the grants were fixed in 1921 for a definite term of years or that any conditions were imposed by the Local Govern..ent. (The grant to Clarence School is an exception. It was fixed at Rs. 1400/- in 1921 for a term of 3 years. In 1924 it was fixed at Rs. 3000/- for a further term of 3

years. Since 1927, the same grant was recommended and has been given ever since.) I find that in recommending grants in past years, the Inspector of Schools has quoted articles 37, 38 and 39 , and that these articles have been quoted in the sanctioning order. This does not appear to be regular, as article 39 of the Code states that "Instead of the grants which may be payable under sections III and IV(i.e., under articles 37 and 38)of this chapter, grants fixed for a term of years may be given.....". I am not here discussing the propriety of the award of grants in this manner during the past 10 years. I merely state that the policy of the Department seems to have been to give the same grant year after year, even though the financial condition of the schools may have changed during the decade , on the ground that it would be a hardship to the schools to reduce the grants. I find an office note to this effect in 1925. This policy has neve been questioned by the Hon'ble the Resident who is the sanctioning authority or by the Pay and Accounts Officer, who scrutinises all grants made. My own view is that certain changes in the method of giving grants are desirable. But it would have been premature, I think, for me to change the established and approved policy of the department until I had an opportunity of watching the working of the schools and their financial position for one year, and I had no hesitation in recommending for sanction last year, the grants paid during the previous year. I propose to reassess the grants this year. It is quite clear that the grants have been regarded as fixed and not calculated grants and that article 39 only should have been quoted in the sanctioning order and that the grants should have been reassessed periodically. The Audit Officer's calculations and objections based thereon are made on the assumption that grants have been given under Articles 37 and 38 only, which I do not admit. I propose this year to recommend under article 39, fixed grants to be payable for the next 3 years, reassessment, of the amounts payable to take place this year and again in 1934.

VI. Sub Para I. Each school submits with its financial statement

a statement of the number of school meetings and average attendance, which is certified by the Correspondent of the School. Test checks of these figures are made at the annual inspections.

VI

~~VII~~. ii. Scrutiny of financial statements:- Bishop Cotton Girls' High School: The items regarding the Piano fund and Barton Legacy are shown in the receipt side too, i.e., the school receives the money and then invests it. If we calculate these items in the income side of the financial statement there is no reason why the corresponding items should not be included under "Admissible expenditure" on the other side.

Expenditure on recoverables is properly admissible. This refers to cooking materials, utensils, stationery, books &c which the children afterwards pay for. Receipts from this source are included in the fees. The Municipal grant to the Wesleyan English Girls school was omitted by an oversight. The grant given was not affected in any way.

Baldwin Girls' High School:- The amounts were omitted partly because they related to the Boarding House (Rs.750-15-0 for lighting, Rs. 245-11-0 for medicine &c) and the other :-- important items e.g., Conveyance Rs. 1223-8-0, were obviously not admissible. No grants were given on these. /

VIII. (i) 2/3rds grant given to R.T. Girls' School:- I have discussed this with the Executive Engineer. It appears that prior to 1925 or thereabouts the A.C.R.E. actually did this supervision. I have no information as to whether supervision charges were paid by the schools. The Executive Engineer took over some of the A.C.R.E's duties about this time, the supervision of building construction being presumably one of these duties. But no supervision charges have ever been paid to the Executive Engineer and the supervision is not always done The plans and estimates are approved by the Executive Engineer and the completed work is examined and approved by him, but nothing more. I propose to ask the Municipal Commission to undertake this work and charge the usual or reduced supervision charges.

VIII. (ii) Grants for Q. V. O. M. S. & M. Boys' School:-
The first bill referred to was presented and paid in February 1930, i.e. previous to the year under review. The sanction to this payment was made before I took charge of the office. I am sure that Mr. McAlpine satisfied himself that the payment was in order. It was arranged by Mr. McAlpine and the Correspondent of the school, that as the Sappers were doing the work themselves vouchers in the ordinary sense would not be available and the Correspondent was asked to submit a bill signed by himself certifying to the amount of work done. I sanctioned the second payment in January 1931 on being presented with the second bill of this kind.

The Executive Engineer certified that work has been done and materials collected at a cost exceeding Rs. 10000/-. The final grant will not be sanctioned without a further [illegible] certificate from him that a sum of Rs. 15000/- has been spent. In the meantime the Correspondent has been asked to submit detailed statements as to cost of materials &c.

I have the honour to be,

Sir,

Your most obedient servant,

H. Edmonds

Inspector of Schools,

Coorg & Bangalore.

PR/4.10.

5

Proceedings of the Hon'ble the Resident in Mysore.

---:0:---

No. 8506 Dated Bangalore 26 Novr. 1931.

R e a d :-

S.N.3 Endorsement No. Bang. Audits. 3-14-446-1, dated the 26th August 1931, from the Audit Officer, Experiments, Bangalore.

S.N.4 Letter No. 3469/6-31, dated the 5th October 1931, from the Inspector of Schools, Coorg and Bangalore.

O R D E R.

The Hon'ble the Resident is pleased to pass the following orders on the several points raised by the Audit Officer, Experiments, Bangalore, in his report on the test audit of educational grants paid in 1930-31:-

Encl to S.N.3

Paragraph I(ii) of the report on the test audit.

The Inspector should keep in his office a record of the average daily attendance of pupils and of the number of school meetings to show that the requirements of rules 23 and 24 of the Grant-in-Aid Code for Indian Schools in the Civil and Military Station of Bangalore have been fulfilled by the schools concerned.

Paragraph I (iii) of the report.

S.N.2/a 271/31

In future, with effect from 1st April 1932, grants should ordinarily be made to Indian Secondary Schools as calculated according to the relevant rules in the Grant-in-Aid Code and wherever additional grants are sanctioned, the exceptional circumstances necessitating them will be recorded by the sanctioning authority. Meanwhile, the existing procedure should continue.

Paragraph II of the report.

Whenever the Inspector sanctions additional grants to elementary schools under rule 16 of the Grant-in-Aid Code in excess of those ordinarily admissible under rule 15 A, he should record reasons for sanctioning such additional grants.

The omission to obtain the signature of the Correspondent to the financial returns and the omission to furnish the total number of pupils in the statement in Appendix C to the Code at the time of the annual inspection, pointed out by the Audit Officer, should not be allowed to recur in future.

Paragraph

Paragraph III of the report.

The Hon'ble the Resident agrees with the Inspector of Schools that gosha teachers are hard to get and that it would not be reasonable to expect them to meet the cost of their conveyances out of their meagre salaries. Rule 15 (ii) of the Code will be modified to accord with the existing practice.

The Inspector should see that the Correspondent furnishes in future the actual number of working days for each month in addition to the daily rates at which payments were made for hire of carts so that the total expenditure given in the statement may be checked. Payee's receipts for payments made by the Correspondent should be produced for check.

Paragraph IV of the report.

The payment of the actual cost of maintenance of the R.B.A.N.M.'s Industrial School as a grant-in-aid under rule 39 of the Grant-in-Aid Code for Indian Schools is correct and it should continue until it is modified by the Hon'ble the Resident.

The Inspector should see that the balance sheet of this school is given separately.

Paragraph V of the report.

A certificate should be furnished by the Inspector that the grants towards Provident Fund of teachers paid by Government annually are credited by the management to the respective accounts o teachers, that the schools concerned have separate Provident Fund Accounts in the Bank and that he has satisfied himself as to the correctness of the payments.

Paragraph VI of the report.

Almost all the European Schools in the Civil & Military Station, Bangalore, have been receiving the same amount of grant since 1921 and the fixed grants to be payable under Article 39 of the Code of Regulations for European Schools for the next three years will be reassessed during the current year and thereafter annually in accordance with the Rules.

Paragraph

Paragraph VII (ii) of the report.

The Inspector should see that pupils from Coorg are entered as such in their applications and that necessary recoveries are made from the Coorg Administration in respect of such pupils under Article 42 of the Code of Regulations for European Schools.

Paragraph VII (iii) of the report.

The Inspector should observe in future the Audit Officer's suggestion that a note should be made in the statement itself against the names of pupils to whom boarding grants have been sanctioned so that it may be scrutinised whether the condition in Article 41 (b) of the Code regarding age of the boy or girl has been strictly observed.

Paragraph VIII (i) of the report.

Under rule 43 (iii)(i) of the Grant-in-Aid Code for Indian Schools, the school managers may, with the approval of the Resident, make their own arrangements for carrying out the building work.

The Inspector should see that in future the Engineer's certificate under rule 44 (i) is obtained in the prescribed form.

O/C

Captain.
SECRETARY TO THE RESIDENT.

The Inspector of Schools, Coorg and Bangalore.
The Accountant General, Madras.

BJ
25/XI

6

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

No. 8507
168-1931.

FROM
Captain G. Kirkbride,
SECRETARY TO THE HON'BLE THE RESIDENT IN MYSORE.

To
The Inspector of Schools,
Coorg and Bangalore.

Dated Bangalore, 26th Novr. 1931.

Subject.

Report on the audit of certain educational grants paid in 1930-31.

SIR,

S.N.4 With reference to your letter No. 3469/6-31, dated the 5th October 1931, I am directed to refer to the order of the Hon'ble the Resident No. 8506 dated the 26th November, 1931, S.N.5 and to request that a draft of the amendment which you wish to propose to rule 15 (ii) of the Grant-in-Aid Code for Indian Schools to accord with the existing practice of paying cart hire grant to gosha teachers as well, may be furnished for the consideration of the Hon'ble the Resident.

2. The grants to European Schools may be reassessed during the current year and your proposals submitted as early as possible as to the fixed grants to be payable for the next three years.

I have the honour to be,
Sir,
Your most obedient servant,

Captain.
SECRETARY TO THE RESIDENT.

BJ
25/XI.

C.F. 81.

EDUCATIONAL DEPARTMENT.

In future letters, please quote No. 3942/6-31 dated and short title*	Rec'd ____ Enclosures ____ Reg'd ____ Spare copies ____	All communications to be addressed to the official address and not by name.

Dated the 26th Oct., 193 1

From

F.F.C. Edmonds Esq., M.A., B.Sc.,
Inspector of Schools, Coorg & Bangalore.

To

The Audit Officer,
Experiments, Bangalore.

Sir,

With reference to your remarks on the grant paid for the construction of building for Q.V.O. Madras Sappers & Miners School, forwarded to me in your No.Bang. Audit 3-14-446 dated 26.8.1931, I have the honour to state that on enquiry, the Correspondent of the School states as follows:-

"With reference to your request for bills for the Rs. 10,000/- already advanced for the construction of the boys' school here, work carried out by the units of this Corps cannot be accounted for quite as in the case of a Civil Contractor. For instance we make our own bricks and our own scantlings from Forest timber etc., which processes are always going on and a bill for materials purchased to date would have no meaning". I have, however, obtained from him a bill for the quantities of the work completed to date at Military Engineer service contract rates and I enclose it herewith. I trust that this will satisfy your requirements."

2. The final grant will not be sanctioned without a further certificate from the Correspondent that a sum of -- Rs. 15000/- has been spent.

p.t.o.,

3. The action taken on the various other points raised by you will be reported in due course, and after the orders of the Hon'ble the Resident have been received where these are necessary.

I have the honour to be,

Sir,

Your most obedient servant,

(Sd) F.F.G. Edmonds,

Inspector of Schools,

Coorg & Bangalore.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
27 OCT 1931
Regd. No. 10118
File. No. 168/31

No. 3943/6/31
26-10-31.

Copy forwarded to the Secretary to the Hon'ble the Resident in Mysore, Bangalore, in continuation of this office No. 3469/6-31 dated 5.10.1931.

J.N.4
in Collection I

Inspector of Schools,

Coorg & Bangalore.

8

O.A. Bang.3-14- OFFICE OF THE ACCOUNTANT-GENERAL, MADRAS.
2376/31-32.

Fort St. George, 8th December *192* 31.

9

Enclosures..

FROM

THE ACCOUNTANT-GENERAL,

MADRAS.
(O.A.Section.)

To

The Secretary to the Hon'ble

the Resident in Mysore, Bangalore.

SIR,

Sub:- Test Audit of educational grants paid in 1930-31 - Replies to the report.

I have the honour to invite a reference to the Proceedings of the Hon'ble the Resident No. 8506, dated 26th November 1931 on the above subject and to request that a copy of the letter No. 3469/6-31, dated 5-10-1931 from the Inspector of Schools, Coorg and Bangalore read therein may kindly be furnished to this

SW 5 (U)

SW 4 (T)

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
10 DEC. 1931
Regd. No. 4519
D. No. 4682

this office.

I have the honour to be,

Sir,

Your obedient servant,

T.A.M.

Examiner O.A.D.

[R.O. 106 (a).]

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore, 22nd Jan., 1932.

168/1931

No. 569 Enclos. 1

A copy of the marginally* noted letter, ~~with enclosure~~, is forwarded to the Accountant-General, Madras, (O.A.Section), with reference to his letter No.O.A.Bang.3-14-237/31-32, dated the 8th/9th December 1931.

*No. 3469/6-31, dated the 5th October 1931, from the Inspector of Schools, Coorg and Bangalore.

Sd/- R.S. Budd.

Secretary to the Resident.

23—10-4-1931—5,000—RPB.

P.V. Krishnaswamy
11.12.31.

10

C. F. 81.

EDUCATIONAL DEPARTMENT.

In future letters, please quote No. 4446 dated and short title*	Rec'd. ____ Enclosures ____ Reg'd ____ Spare copies ____	All communications to be addressed to the official address and not by name.

Dated 11-12-1931

From

F.F.C. Edmonds Esq., M.A., B.Sc.,
Inspector of Schools, Coorg & Bangalore.

To

The Secretary to the Hon'ble the Resident
in Mysore, Bangalore.

Sir,

S.N.6

With reference to your No.8507/168-31, dated 26.11.1931, I have the honour to give below the draft of the amended rule 15(ii) of the Grant-in-Aid Code for Indian Schools :-

"15(ii) -- Special provision will be made in the case of each school for Muhammadan girls for a grant not ordinarily exceeding Rs. 160/- per annum, towards the cost of carts for the conveyance of children and the women teachers to and from the school on condition (1) that they are proved to be necessary and (2) that they are actually maintained in use or are hired. Grants in excess of the above limit may, however, be sanctioned by the Resident in deserving cases".

I have the honour to be,

Sir,

Your most obedient servant,

Edmonds

Inspector of Schools,
Coorg & Bangalore.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
12 DEC. 1931
Regd. No. 11575
In No. 165/31

Rec'd on 16-1-32
PMC

DEPARTMENT.

BRANCH.

168 File No.
1931 Serial No.

Draft Letter / Memorandum / Telegram

Class for telegrams — Ordinary / Express / Urgent* / Priority / Clear Line† — *Only for Foreign Telegrams. †Not for Foreign Telegrams.

No. 577 Dated 28th Jan. 1932

From The Secy. to the Resident.

To

The Accountant-General,
Madras.

Amendment to Rule 15(ii) of the Grant-in-Aid Code for Indian Schools in the Civil and Military Station of Bangalore.

Sir,

With reference to your letter No. Bang. 6-1-630, dated the 21st August 1924, I am directed to forward a copy of a letter No. 4446/6-31, dated the 11th December 1931, from the Inspector of Schools, Coorg and Bangalore, and to enquire whether the amendment proposed to Rule 15(ii) of the Grant-in-Aid Code for Indian Schools in the Civil and Military Station of Bangalore requires the sanction of the Govt. of India or may be sanctioned by the Resident.

I have etc.,

19/1

For Secy. to the Resident.

To be issued on | Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading:

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

S.N. 314
257/96

(Code word for telegrams.)

S.N. 10
PNE

For reply to this letter, please see S.N. 7 (d)
569/31

KN 22/1

P.V. Krishnaswamy
16.1.32

19/1

S. 5.
MGIPC—S1—825 'GPS) DCF—(G-1432)—24-4-31—50,000 Pads.

12

A113

OFFICE OF THE ACCOUNTANT-GENERAL, MADRAS.
(O.A.Section.)

Fort St. George, 10th March *193* 2

Enclosures

No. O.A. Bang. Audits 3-14-2876.

Sub:- Report on the audit of certain educational grants-in-aid paid in 1930-31.

S.N. 4 (Q) Ref:- Your letter No. 3469/6-31, dated 5-10-1931 to the Secretary to the Resident in Bangalore.

The following further remarks are offered.

Paragraph VI (ii) Scrutiny of financial statements

Bishop Cotton Girls School:- Barton Scholarship and Piano Fund invested. Though this may be shown under "Receipts" yet only the interest thereon should be taken into account for purposes of calculation of the grant admissible. The sum of Rs. 1,442-13-10 in question should be excluded both from the receipts and the expenditure sides of the account and the income therefrom may be taken as 'receipts.'

Cooking class and sundries recoverable.

The expenditure on this account is recoverable from students and the amounts recovered are shown on the receipts side. This item of receipt and expenditure should be omitted from the calculation of grant.

Sd.A.Rangaswami Ayyar,
Examiner O.A.D.

T.A.M.

To

The Inspector of Schools, C & M Station., Bangalore.

Copy forwarded to the Resident in Mysore, Bangalore for information with reference to his Proc No. 8506, dated 26-11-1931.

3-11 5 (R)

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
11 MAR. 1932
Regd. No. 2483
File No.

A. Rangaswami Ayyar
Examiner O.A.D.